IN THE CLAIMS

Please substitute claims 1-30 with the following:

- 1-15. (Cancelled).
- 16. (Original) A light emitting device comprising:
- a supporting base with insulation;
- a first light emitting element being provided on one face of the supporting base, and having a first substrate with insulation, the first substrate being transparent in the visible region; and
- a second light emitting element being provided on the side of the first light emitting element opposite to the supporting base, and having a second substrate.
- 17. (Original) A light emitting device according to claim 16, wherein the first and second light emitting elements can emit light of different wavelengths.
- 18. (Original) A light emitting device according to claim 17, wherein the first light emitting element has a semiconductor layer containing at least one of Group 3B elements and at least nitrogen (N) from Group 5B elements.
- 19. (Original) A light emitting device according to claim 16, wherein the first substrate is made of either a Group III-V compound semiconductor of the nitride system containing at least one of Group 3B elements and at least nitrogen (N) from Group 5B elements, or sapphire (A1₂O₃).
- 20. (Original) A light emitting device according to claim 16, wherein the first light emitting element has a light emitting portion on the first substrate on the side thereof on which the supporting base is disposed.

- 21. (Original) A light emitting device according to claim 16, wherein the second light emitting element has a light emitting portion on the second substrate on the side thereof on which the first light emitting element is disposed.
- 22. (Original) A light emitting device according to claim 16, wherein the second light emitting element has a plurality of light emitting portions of different output wavelengths.
- 23. (Original) A light emitting device according to claim 22, wherein the second light emitting element has an individual electrode per each of the plurality of light emitting portions.
- 24. (Original) A light emitting device according to claim 16, wherein the second substrate is made of gallium arsenide (GaAs).
- 25. (Original) A light emitting device according to claim 16, wherein the second light emitting element has a semiconductor layer containing at least gallium (Ga) from Group 3B elements and at least arsenide (As) from Group 5B elements.
- 26. (Original) A light emitting device according to claim 16, wherein the second light emitting element has a semiconductor layer containing at least indium (In) from Group 3B elements and at least phosphorus (P) from Group 5B elements.
- 27. (Original) A light emitting device according to claim 16, wherein the second light emitting element has a semiconductor layer containing at least one element selected from the group of Group 2A or 2B elements consisting of zinc (Zn), cadmium (Cd), mercury (Hg), beryllium (Be) and magnesium (Mg), and at least one element selected from the group of Group 6B elements consisting of sulfur (S), selenium (Se) and tellurium (Te).

28. (Original) An optical device having a light emitting device, the light emitting device comprising:

a supporting base with insulation;

a first light emitting element being provided on one face of the supporting base, and having a first substrate with insulation, the first substrate being transparent in the visible region; and

a second light emitting element being provided on the side of the first light emitting element opposite to the supporting base, and having a second substrate.

29. (Original) A method of manufacturing a light emitting device comprising the steps of:

forming a first light emitting element on a front face of a first substrate with insulation being transparent in the visible region, and then forming a first wire on a rear face of the first substrate;

bonding the first light emitting element formed on the first substrate to a supporting base with insulation on which a second wire is formed so that the light emitting element is electrically connected to the second wire; and

bonding a second light emitting element having a second substrate to the first wire on the first substrate so that the second light emitting element is electrically connected to the first wire on the first substrate.

30. (Previously Presented) An optical device according to claim 28, wherein the first light emitting element has a light emitting portion on the first substrate on the side thereof on which the supporting base is disposed.